

House Study Bill 716 - Introduced

HOUSE FILE _____

BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON HEIN)

A BILL FOR

- 1 An Act exempting the storage of household goods and
- 2 mini-storage from the sales tax on services.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.2, subsection 6, paragraph ax, Code
2 2022, is amended to read as follows:

3 ~~ax. Storage of household goods, mini-storage, and~~
4 ~~warehousing~~ Storage and warehousing of raw agricultural
5 products.

EXPLANATION

7 The inclusion of this explanation does not constitute agreement with
8 the explanation's substance by the members of the general assembly.

9 This bill exempts the storage of household goods and
10 mini-storage from the sales tax on such services.